

PENGARUH *CURRENT RATIO*, *DEBT TO EQUITY RATIO* DAN *DEBT TO ASSET RATIO* TERHADAP *RETURN ON ASSETS* PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR PLASTIK DAN KEMASAN YANG TERDAFTAR DI BURSA EFEK INDONESIA 2009 – 2013

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ABSTRAKSI

Penelitian ini bertujuan melakukan pengujian pengaruh *current ratio*, *debt to equity ratio*, dan *debt to aset ratio* terhadap *return on equity* pada perusahaan manufaktur sektor plastik dan kemasan di bursa efek indonesia periode 2009-2013. Populasi dalam penelitian adalah 11 perusahaan yang masuk pada sektor plastik dan kemasan periode 2009-2013. Penelitian sampel ditentukan dengan metode sampel *judgmental sampling* dan diperoleh data sebanyak 55 perusahaan selama periode pengamatan 5 tahun. Teknik analisis yang digunakan adalah analisis regresi linier berganda dan uji hipotesis menggunakan uji t secara parsial dan uji f secara simultan.

Hasil penelitian menunjukkan bahwa *current ratio*, tidak berpengaruh terhadap ROA secara parsial, *debt equity ratio* berpengaruh negatif terhadap ROA secara parsial dan *debt to aset ratio* berpengaruh secara parsial terhadap *return on assets* pada perusahaan sektor plastik dan kemasan periode 2009-2013. Sedangkan secara simultan *current ratio*, *debt to equity ratio* dan *debt to aset ratio* berpengaruh terhadap *return on assets* pada perusahaan sektor plastik dan kemasan periode 2009-2013.

kata kunci: *current ratio*, *debt to equity ratio*, *debt to aset ratio*, *return on assets*.

This study aimed to test the effect of the current ratio, debt to equity ratio and debt-to-asset ratio of the return on equity in manufacturing plastic and packaging sectors in Indonesia Stock Exchange 2009-2013 period.

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ABSTRACT

This study aimed to test the effect of the current ratio, debt to equity ratio and debt-to-asset ratio of the return on equity in manufacturing plastic and packaging sectors in Indonesia Stock Exchange 2009-2013 period. The population in the study were 11 companies included in the plastics and packaging sector 2009-2013. The research sample was determined with samples judgmental sampling method and the data obtained by 55 companies during the observation period of 5 years. The analysis technique used is multiple linear regression analysis and hypothesis testing using t test and f test partially simultaneously.

The results showed that the current ratio, does not affect the partial ROA, debt equity ratio negatively affect partially ROA and debt-to-asset ratio partial effect on return on assets in the plastics and packaging sector companies 2009-2013. While simultaneously the current ratio, debt to equity ratio and debt-to-asset ratio affects the return on assets in the plastics and packaging sector companies 2009-2013.

Key words: current ratio, debt to equity ratio, debt to asset ratio, return on assets.